



DEPARTMENT OF COMMERCE

International Trade Administration

[A-583-856]

Certain Corrosion-Resistant Steel Products from Taiwan: Final Results of the Antidumping Duty Administrative Review and Final Determination of No Shipments; 2019-2020

AGENCY: Enforcement and Compliance, International Trade Administration, Department of Commerce.

SUMMARY: The Department of Commerce (Commerce) determines that producers/exporters subject to this review made sales of subject merchandise at less than normal value (NV) during the period of review (POR) July 1, 2019, through June 30, 2020. We further determine that Synn Co., Ltd. (Synn) had no shipments of subject merchandise during the POR.

DATES: Applicable [INSERT DATE OF PUBLICATION IN THE *FEDERAL REGISTER*].

FOR FURTHER INFORMATION CONTACT: Kate Sliney or Matthew Palmer, AD/CVD Operations, Office III, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482- 2437 or (202) 482-1678, respectively.

SUPPLEMENTARY INFORMATION:

Background

On August 6, 2021, Commerce published the *Preliminary Results* for this administrative review.¹ We invited interested parties to comment on the *Preliminary Results*. This review covers two mandatory respondents: Prosperity Tieh Enterprise Co., Ltd.

¹ See *Certain Corrosion-Resistant Steel Products from Taiwan: Preliminary Results of Antidumping Duty Administrative Review, Partial Rescission of Antidumping Duty Administrative Review and Preliminary Determination of No Shipments; 2019–2020*, 86 FR 43185 (August 6, 2021) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum

(Prosperity) and Yieh Phui Enterprise Co., Ltd. (Yieh Phui).² We received case briefs from AK Steel Corporation, California Steel Industries, and Steel Dynamics, Inc. (collectively, the petitioners), Yieh Phui, and Prosperity.³ We received rebuttal briefs from Yieh Phui and the petitioners.⁴ On November 19, 2021, we extended the deadline for the final results of this review to February 2, 2022.⁵ A complete summary of the events that occurred since publication of the *Preliminary Results* is found in the Issues and Decision Memorandum.⁶ Commerce conducted this review in accordance with section 751 of the Tariff Act of 1930, as amended (the Act).

Scope of the Order

The product covered by the *Order* is flat-rolled steel products, either clad, plated, or coated with corrosion-resistant metals such as zinc, aluminum, or zinc-, aluminum-, nickel- or

² In the less-than-fair-value (LTFV) investigation of the AD order, we collapsed Prosperity, Yieh Phui, and Synn and treated them as a single entity. See *Certain Corrosion-Resistant Steel Products from Taiwan: Final Determination of Sales at Less Than Fair Value and Final Affirmative Determination of Critical Circumstances, in Part*, 81 FR 35313 (June 2, 2016), and accompanying Issues and Decision Memorandum at Comment 3 (*Taiwan CORE LTFV Final*), unchanged in *Certain Corrosion-Resistant Steel Products from India, Italy, the People's Republic of China, the Republic of Korea and Taiwan: Amended Final Affirmative Antidumping Determination for India and Taiwan, and Antidumping Duty Orders*, 82 FR 48390 (July 25, 2016) (*Order*). In the first administrative review, we determined to no longer collapse Prosperity with YP and Synn, but we continued to collapse YP and Synn and treated them as a single entity. See *Certain Corrosion-Resistant Steel Products from Taiwan: Preliminary Results of Antidumping Duty Administrative Review and Partial Rescission of Antidumping Duty Administrative Review; 2016- 2017*, 83 FR 39679 (August 10, 2018), unchanged in *Certain Corrosion-Resistant Steel Products from Taiwan: Final Results of Antidumping Duty Administrative Review; 2016-2017*, 83 FR 64527 (December 17, 2018), amended by *Certain Corrosion-Resistant Steel Products from Taiwan: Amended Final Results of Antidumping Duty Administrative Review; 2016-2017*, 84 FR 5991 (February 25, 2019). We selected the YP/Synn entity as a single combined respondent and treated it as such in the pre-preliminary phase of this review. Subsequently, in the immediately preceding administrative review of this case, we determined that YP and Synn should no longer be collapsed. See *Certain Corrosion-Resistant Steel Products from Taiwan: Preliminary Results of Antidumping Duty Administrative Review and Preliminary Determination of No Shipments; 2018-2019*, 85 FR 74669 (November 23, 2020), unchanged in *Certain Corrosion-Resistant Steel Products from Taiwan: Final Results of the Antidumping Duty Administrative Review and Final Determination of No Shipments; 2018-2019*, 86 FR 28554 (May 27, 2021). As the instant record mirrors that of the preceding review with respect to this issue, and we have received no comments contesting the determination not to collapse the YP/Synn entity, we continue to determine that YP and Synn should not be collapsed in this review.

³ See Petitioners' Letter, "Certain Corrosion-Resistant Steel Products from Taiwan: Petitioners' Case Brief" dated December 8, 2021 (Petitioners' Case Brief); Yieh Phui's Letter, "Corrosion-Resistant Steel Products from Taiwan; Case Brief," dated December 8, 2021 (Yieh Phui's Case Brief); and Prosperity's Letter, "Certain Corrosion-Resistant Steel Products from Taiwan, Case No. A-583- 856: Prosperity Tieh's Case Brief," dated December 8, 2021 (Prosperity's Case Brief).

⁴ See Yieh Phui's Letter, "Corrosion-Resistant Steel Products from Taiwan; Rebuttal Brief," dated December 15, 2021; see also Petitioners' Letter, "Certain Corrosion-Resistant Steel Products from Taiwan: Petitioners' Rebuttal Brief," dated December 15, 2021 (Petitioners' Rebuttal Brief).

⁵ See Memorandum, "Certain Corrosion-Resistant Steel Products from Taiwan: Extension of Time Limit for the Final Results of Antidumping Duty Administrative Review, 2019-2020," dated November 19, 2021.

⁶ See Memorandum, "Issues and Decision Memorandum for the Final Results of the 2019-2020 Antidumping Duty Administrative Review: Certain Corrosion-Resistant Steel Products from Taiwan," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

iron-based alloys, whether or not corrugated or painted, varnished, laminated, or coated with plastics or other non-metallic substances in addition to the metallic coating. The subject merchandise is currently classifiable under the Harmonized Tariff Schedule of the United States (HTSUS) subheadings: 7210.30.0030, 7210.30.0060, 7210.41.0000, 7210.49.0030, 7210.49.0091, 7210.49.0095, 7210.61.0000, 7210.69.0000, 7210.70.6030, 7210.70.6060, 7210.70.6090, 7210.90.6000, 7210.90.9000, 7212.20.0000, 7212.30.1030, 7212.30.1090, 7212.30.3000, 7212.30.5000, 7212.40.1000, 7212.40.5000, 7212.50.0000, and 7212.60.0000.

The products subject to the orders may also enter under the following HTSUS item numbers: 7210.90.1000, 7215.90.1000, 7215.90.3000, 7215.90.5000, 7217.20.1500, 7217.30.1530, 7217.30.1560, 7217.90.1000, 7217.90.5030, 7217.90.5060, 7217.90.5090, 7225.91.0000, 7225.92.0000, 7225.99.0090, 7226.99.0110, 7226.99.0130, 7226.99.0180, 7228.60.6000, 7228.60.8000, and 7229.90.1000. The HTSUS subheadings above are provided for convenience and customs purposes only. The written description of the scope of the *Order* is dispositive.⁷

Analysis of the Comments Received

All issues raised in the case and rebuttal briefs by parties to this review are addressed in the Issues and Decision Memorandum.⁸ A list of the issues which parties raised, and to which we respond in the Issues and Decision Memorandum, is attached in the appendix to this notice. The Issues and Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic System (ACCESS). ACCESS is available to registered users at <https://access.trade.gov>. In addition, a complete version of the Issues and Decision Memorandum can be accessed directly at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

Changes Since the *Preliminary Results*

⁷ For the full text of the scope of the *Order*, see the Issues and Decision Memorandum.

⁸ See Issues and Decision Memorandum.

Based on a review of the record and analysis of the comments received from interested parties, we made no changes to the preliminary weighted-average margin calculation for Prosperity, and we made two changes to the preliminary weighted-average margin calculation for Yieh Phui. For detailed information, *see* the Issues and Decision Memorandum.

Final Determination of No Shipments

In the *Preliminary Results*, Commerce preliminarily determined that Synn made no shipments of subject merchandise during the POR.⁹ As we have not received any information to contradict this determination, nor comment in opposition to our preliminary finding, we continue to determine that Synn made no shipments of subject merchandise during the POR. Consistent with our practice, we will instruct U.S. Customs and Border Protection (CBP) to liquidate any existing entries of subject merchandise produced by Synn, but exported by other parties, at the rate for the intermediate reseller, if available, or at the all-others rate.

Rate for Respondent Not Selected for Individual Examination

The statute and Commerce's regulations do not address the establishment of a rate to be applied to individual respondents not selected for examination when Commerce limits its examination in an administrative review pursuant to section 777A(c)(2) of the Act. Generally, Commerce looks to section 735(c)(5) of the Act, which provides instructions for calculating the all-others rate in an investigation, for guidance when calculating the rate for respondents which we did not examine in an administrative review. Section 735(c)(5)(A) of the Act establishes a preference to avoid using rates which are zero, *de minimis*, or based entirely on facts available (FA) in calculating an all others rate. Accordingly, Commerce's practice in administrative reviews has been to average the weighted-average dumping margins for the companies selected for individual examination in the administrative review, excluding rates that are zero, *de minimis*,

⁹ *See Preliminary Results*, 86 FR 43185-86.

or based entirely on FA.¹⁰ For these final results of review, we calculated a weighted-average dumping margin for both mandatory respondents which is not zero, *de minimis*, or determined entirely on the basis of FA.¹¹ Accordingly, Commerce assigns to the company not examined in this review (*i.e.*, Sheng Yu Steel Co., Ltd.) a dumping margin of 3.10 percent, which is the weighted average of the dumping margins calculated using the public ranged sales data of Prosperity and Yieh Phui.

Final Results of the Administrative Review

We determine that the following weighted-average dumping margins exist for the respondents for the period July 1, 2019, through June 30, 2020:

Exporter/Producer	Weighted-Average Dumping Margin (percent)
Prosperity Tieh Enterprise Co., Ltd.	3.63
Sheng Yu Steel Co., Ltd.	3.10
Yieh Phui Enterprise Co., Ltd.	2.05

Disclosure

We intend to disclose to interested parties the calculations and analysis performed for these final results within five days of the date of the publication of this notice in the *Federal Register* in accordance with 19 CFR 351.224(b).

Assessment Rates

¹⁰ See, e.g., *Ball Bearings and Parts Thereof from France, Germany, Italy, Japan, and the United Kingdom: Final Results of Antidumping Duty Administrative Reviews and Rescission of Reviews in Part*, 73 FR 52823, 52824 (September 11, 2008), and accompanying Issues and Decision Memorandum at Comment 16.

¹¹ In the case of two mandatory respondents, our practice is to calculate: (A) a weighted average of the dumping margins calculated for the mandatory respondents; (B) a simple average of the dumping margins calculated for the mandatory respondents; and (C) a weighted average of the dumping margins calculated for the mandatory respondents using each company's publicly ranged values for the merchandise under consideration. We compare (B) and (C) to (A) and select the rate closest to (A) as the most appropriate rate for all other companies. See *Certain Crystalline Silicon Photovoltaic Products from Taiwan: Final Results of Antidumping Duty Administrative Review; 2014- 2016*, 82 FR 31555, 31556 (July 7, 2017). We have applied that practice here. See Memorandum, "2019-2020 Antidumping Duty Administrative Review of Certain Corrosion-Resistant Steel Products from Taiwan: Calculation of All-Others' Rate in Final Results," dated concurrently with this notice.

Pursuant to section 751(a)(2)(C) of the Act and 19 CFR 351.212(b)(1), Commerce will determine, and CBP shall assess, antidumping duties on all appropriate entries of subject merchandise in accordance with the final results of this review. Pursuant to 19 CFR 351.212(b)(1), we calculated importer-specific *ad valorem* duty assessment rates based on the ratio of the total amount of dumping calculated for the examined sales to the total entered value of those sales. Where either the respondent's weighted-average dumping margin is zero or *de minimis* within the meaning of 19 CFR 351.106(c)(1), or an importer-specific assessment rate is zero or *de minimis*, we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties.¹² For entries of subject merchandise during the POR produced by the mandatory respondents for which they did not know their merchandise was destined for the United States, or for entries associated with Synn, who had no shipments during the POR, we will instruct CBP to liquidate unreviewed entries at the all-others rate if there is no rate for the intermediate company(ies) involved in the transaction.

The final results of this review shall be the basis for the assessment of antidumping duties on entries of merchandise covered by the final results of this review and for future deposits of estimated duties, where applicable.¹³

Commerce intends to issue assessment instructions to CBP no earlier than 35 days after the date of publication of the final results of this review in the *Federal Register*. If a timely summons is filed at the U.S. Court of International Trade, the assessment instructions will direct CBP not to liquidate relevant entries until the time for parties to file a request for a statutory injunction has expired (*i.e.*, within 90 days of publication).

Cash Deposit Requirements

¹² In these final results, Commerce applied the assessment rate calculation method adopted in *Antidumping Proceedings: Calculation of the Weighted-Average Dumping Margin and Assessment Rate in Certain Antidumping Duty Proceedings; Final Modification*, 77 FR 8101 (February 14, 2012).

¹³ See section 751(a)(2)(C) of the Act.

The following cash deposit requirements will be effective for all shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date of the final results of this administrative review, as provided by section 751(a)(2)(C) of the Act: (1) the cash deposit rate for the companies listed above will be equal to the weighted-average dumping margins established in the final results of this administrative review; (2) for merchandise exported by producers or exporters not covered in this review but covered in a prior completed segment of the proceeding, the cash deposit rate will continue to be the company-specific rate published for the most recent period; (3) if the exporter is not a firm covered in this review, a prior review, or the original investigation, but the producer has been covered in a prior complete segment of this proceeding, then the cash deposit rate will be the rate established for the most recent period for the producer of the merchandise; (4) the cash deposit rate for all other manufacturers or exporters will continue to be 3.66 percent,¹⁴ the all-others rate from the *Amended Final Determination*. These cash deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Importers

This notice also serves as a final reminder to importers of their responsibility under 19 CFR 351.402(f)(2) to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in Commerce's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

Notification Regarding Administrative Protective Order

This notice also serves as a reminder to parties subject to administrative protective order (APO) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3). Timely written notification of

¹⁴ See *Corrosion-Resistant Steel Products from Taiwan: Notice of Court Decision Not in Harmony with Final Determination of Antidumping Duty Investigation and Notice of Amended Final Determination of Investigation*, 84 FR 6129 (February 26, 2019) (*Amended Final Determination*).

return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and the terms of an APO is a sanctionable violation.

Notification to Interested Parties

We are issuing and publishing these final results of administrative review in accordance with sections 751(a)(1) and 777(i) of the Act, and 19 CFR 351.221(b)(5).

Dated: February 2, 2022.

Lisa W. Wang,
Assistant Secretary for Enforcement and Compliance.

Appendix

List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the Order
- IV. Changes Since the *Preliminary Results*
- V. Discussion of the Issues
 - Comment 1: Whether Yieh Phui's Reported Cost Information is Reliable and Whether an Adverse Inference or Adjustment is Appropriate
 - Comment 2: Whether to Modify the Transfer Price Cost Adjustment for Inputs Sourced from Yieh Phui's Affiliated Suppliers
 - Comment 3: Whether to Include Various Income Items as Allowable Offsets in the Calculation of Yieh Phui's General and Administrative Expense Ratio
 - Comment 4: Treatment of Section 232 Duties
- VI. Recommendation